



STATE OF ARKANSAS
TOBACCO CONTROL BOARD

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February 4, 2008

**REQUIREMENTS TO OBTAIN A WHOLESALE CIGARETTE PERMIT FOR THE STATE OF
ARKANSAS**

Act 1337 of 1997 as amended, Ark Code Ann. 26-57-201 (The Arkansas Tobacco Products Tax Act of 1997) and the Rules and Regulations of the Arkansas Tobacco Control Board requires applicants for Wholesale Cigarette Permits to take the following steps:

1. Make application with the Tobacco Control Board (See Attached). Submit three (3) letters of character on each person, stockholder, or owner holding more than 5% interest in the business, if the business is incorporated or a partnership, 2-letters of character are required. Submit three (3) letters of credit reference on the business. (Requirements found on Wholesale Cigarette Permit Application.)
2. Be on line with cigarette manufacturers. Send a maximum of three-(3) letters from manufacturers that your company plans on doing business with when submitting the application. The letter should state the manufacturer would sell to the business in the event they are approved for permit in Arkansas.
3. Acquire an approved warehouse to store cigarettes for processing. (See Item (5) in the Affidavit.)
4. Acquire equipment to place Arkansas Cigarette Stamps on the cigarette packages.
5. Prepare and sign an Affidavit by applicant for Wholesale Cigarette Products Permit. (See Attached). Applicant must comply with all requirements stated in the Affidavit.
6. Acquire a Security Bond. (Bond form to be used is attached) Any questions concerning the Cigarette Stamp Deputy Bond form or the Cigarette Stamp Deputyship form should be directed to the Miscellaneous Tax section in the Revenue Building at (501) 682-7187.
7. Register with Arkansas Secretary of State's Office, if a corporation doing business in Arkansas. When applying for second location, a "Fictitious Name Registration" is required by that office. Call (501) 682-3409 for that information.
8. The completed application package is to be sent to the Tobacco Control Board for review. After the reviewing process is finalized and upon tentative approval, as to completeness, the applicant will be notified by this office. The applicant will be given the newspaper contact information at that time, and shall advertise its intentions to seek a permit in a newspaper of statewide circulation. The notice shall be placed on two (2) occasions, seven (7) days apart. The date of the first publication shall be at least thirty (30) days prior to the meeting at which the Board shall consider the application. The applicant shall provide copies of said notices, along with proof of publication, to the Director fifteen (15) days prior to the scheduled meeting. A suggested advertisement form is included.
9. If you have any questions concerning this application, please call Janis Campbell at (501) 682-9756.

Arkansas Code 26-57-215 "License and Registration-Fees...

Every wholesaler of cigarettes who operates a place of business shall secure a Wholesale Cigarette Permit, and every wholesaler of any other tobacco products except cigarettes who operates a place of business shall secure a Wholesale Tobacco Permit...

Arkansas Code 26-57-221 "Permits & Licenses-Not transferable...

No license or permit is transferable and the location of any place of business for which any license is issued may not be changed without the permission of the Director of the Tobacco Control Board.